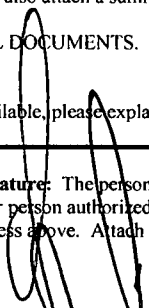


UNITED STATES BANKRUPTCY COURT Northern District of Texas		PROOF OF CLAIM
Name of Debtor: Opus West Construction Corporation		Case Number: 09-34360
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): Travis County		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____
Name and address where notices should be sent: Travis County c/o Karon Y. Wright P.O. Box 1748 Austin, Texas 78767 Telephone number: (512) 854-9513		
Name and address where payment should be sent (if different from above): Telephone number:		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ <u>2,949.63</u>		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ _____ *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		
2. Basis for Claim: <u>Property Taxes</u> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>792406</u> 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate <u>12</u> % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ <u>2,949.63</u> Basis for perfection: <u>Statutory Lien</u> Amount of Secured Claim: \$ <u>2,949.63</u> Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 12/16/2010	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <div style="text-align: center;">  Karon Y. Wright, Assistant County Attorney </div>	

FOR COURT USE ONLY



**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

IN RE:	§	CASE NO. 09-34356
	§	(JOINTLY ADMINISTERED)
OPUS WEST CORPORATION	§	
	§	
OPUS WEST CONSTRUCTION CORPORATION	§	CASE NO. 09-34360
	§	
	§	
DEBTORS	§	CHAPTER 11

TRAVIS COUNTY'S PROOF OF CLAIM

The Claimant, Nelda Spears, Travis County Tax Collector, for and on behalf of the following taxing authorities: Travis County, City of Bee Cave, Central Health Administration, Travis County Emergency Services District Number 6, and Lake Travis Independent School District (hereinafter referred to as "Travis County") by and through her attorney of record, David Escamilla, Travis County Attorney, who is authorized to make this Proof of Claim on behalf of the claimant states that:

1. The above named Debtors were at the time of the filing of the petition initiating this case and still are justly and truly indebted to the County of Travis and to those taxing jurisdictions represented by the Travis County Tax Collector in the amount **\$2,949.63**, not including any escrow balances that may exist. The claim asserted herein for tax and additional charges is **secured** and is entitled to consideration as much under 11 U.S.C. §506 and Chapter 32 of the Texas Property Tax Code. The Certification of this amount is attached hereto as Exhibit "A" and incorporated herein for all intent and purposes.

2. Said debt is for pre-petition ad valorem property taxes due under Texas

Property Tax Code Chapter 11, being the Taxable Property and Exemptions Chapter, as follows:

Parcel No.: 97-2159-4000-0000
Billing No.: 792406
Property Description: PERSONAL PROPERTY
COMMERCIAL OPUS WEST CONSTRUCTION CORP
Tax Year: Amount:
2009 \$2,949.63

3. The debt has not been paid and the same is now due and payable.
4. There are no offsets or counterclaims to said debt.
5. No judgment has been rendered on the debt.
6. To the extent, if any, that Travis County's claim or any portion thereof is determined to be unsecured, the claim asserted herein is a tax claim accorded priority by 11 U.S.C. §507 (a)(8).
7. The Claim asserted herein is **secured** under section 32.01 of the Texas Property Tax Code.
8. Moreover, the claim asserted herein takes priority over the claims and

interests of any other creditor in this bankruptcy proceeding under §32.05 of the Texas Property Tax code.

Respectfully submitted,

DAVID ESCAMILLA
County Attorney, Travis County
P.O. Box 1748
Austin, Texas 78767
(512) 854-9513 Telephone
(512) 854-4808 Telecopier

By:



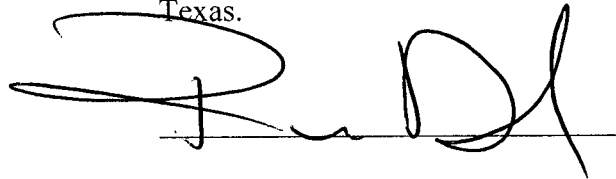
KARON Y. WRIGHT
Assistant County Attorney
Texas Bar No. 22044700
karon.wright@co.travis.tx.us

EXHIBIT "A"

CERTIFICATION

I, Renea Deckard, do hereby certify that I am the Deputy Tax Assessor-Collector for Travis County, and for each taxing unit listed in the attached property tax records. I am a Deputy Tax Assessor-Collector and am employed in the office of Nelda Wells Spears, the Tax Assessor-Collector for Travis County, Texas. I am the custodian of the property tax records for each taxing unit named in the attached property tax records. I further certify that the attached are true and correct copies of the entries on the tax roll and delinquent tax roll required by law to be recorded and actually recorded in the records of my office against the property described. These rolls, both current and delinquent, are based upon the appraisal roll created by the Travis Central Appraisal District and submitted to the office of the Travis County Tax Assessor-Collector in accordance with Chapters 25 and 26 of the Texas Tax Code. These records reveal the ad valorem property taxes on the subject property to be delinquent, unpaid and due.

In Testimony Whereof, I hereto set my
hand and affix the seal of the Tax
Assessor-Collector of Travis County,
Texas.

A handwritten signature in black ink, appearing to read "Renea Deckard", is written over a horizontal line. The signature is stylized and cursive.

NELDA WELLS SPEARS
 TRAVIS COUNTY TAX COLLECTOR
 (512) 854-9473
 5501 Airport Blvd
 P.O. Box 970
 Austin, Texas 78767

TRAVIS COUNTY
 DELINQUENT TAX STATEMENT

12/07/2010

Failure to receive the tax bill required by this section does not affect the validity of the tax, the tax penalty, or interest, the due date, the existence of a tax lien, or any procedure instituted to collect a tax. (Sec. 31.01.g. of the Texas Property Tax Code.) Penalty is imposed at the rate of 6% on the 1st day of the month of delinquency and will increase 1% each month thereafter reaching the maximum of 12% by July 1st. Interest is imposed at the statutory rate of 1% on the 1st day of the month of delinquency and will increase 1% each month thereafter.

CONTINUED ON BACK

EXEMPTION CODES:

FUENTEK printed on 12/07/2010 @ 09:30:30
 94,949

THIS IS YOUR 2009 PROPERTY TAX NOTICE. THE APPRAISED VALUE IS:

1 TAXES DUE TAXING UNIT	2 EXEMPTION AMOUNTS	3 NET TAXABLE VALUE	4 TAX RATE PER \$100	5 TAX AMOUNT	6 EXEMPTIONS
TRAVIS COUNTY		94,949	.4215	400.21	
LAKE TRAVIS ISD		94,949	1.3159	1,249.43	
CENTRAL HEALTH		94,949	.0674	64.00	
TRAVIS COUNTY ESD #6		94,949	.1000	94.95	7 BILLING NO.
CITY OF BEE CAVE		94,949	.0200	18.99	792406
LATE RENDITION PENALT			1.0000	182.76	
Due to the 1/2% additional sales tax imposed by the Village of Bee Cave, your taxes for the Village were reduced by \$172.52					8 PROPERTY REAL PERS.
TOTAL FEES DUE				106.00	
PEN/INT/ATTY FEE				33.29	X

KEEP THIS PORTION FOR YOUR RECORDS

Remark: LAWSUIT CAUSE-223216

9 PROPERTY DESCRIPTION
RANCH RD 620 4005 S PERSONAL PROPERTY COMMERCIAL OPUS WEST CONSTRUCTION CORP

OPUS WEST CONSTRUCTION CORP
 ATTN: TAX DEPARTMENT
 10350 BREN RD W
 MINNETONKA MN 55343-9014



10 ACCOUNT NUMBER (Ref ID2)	11 DUE DATE	12 TOTAL DUE
97215940000000	NOW (12)	2,949.63

DETACH AND RETURN THIS COUPON WITH YOUR PAYMENT

YOUR CHECK MAY BE CONVERTED INTO AN ELECTRONIC FUND TRANSFER

OPUS WEST CONSTRUCTION CORP
 ATTN: TAX DEPARTMENT
 10350 BREN RD W
 MINNETONKA MN 55343-9014

13 BILLING NO.	14 ACCOUNT NUMBER (Ref ID2)	15 DUE DATE	16 TOTAL DUE
792406	97215940000000	NOW (12)	2,949.63

PAY the TOTAL DUE by the above DUE DATE to avoid added penalty & interest charges. Checks MUST be in U.S. funds

A _____
 D _____
 N _____
 D _____
 E _____
 R _____
 W _____
 E _____
 S _____

17 AMOUNT ENCLOSED

Pay to: NELDA WELLS SPEARS, Tax Collector.
 P.O. BOX 149328
 AUSTIN, TX 78714-9328

E-MAIL _____

18	IF PAYMENT IS NOT RECEIVED BY DUE DATE, PAY THIS AMOUNT IN

SI USTED NECESITA AYUDA EN ESPAÑOL, LLAMENOS AL 854-9473

TRAVIS COUNTY TAX COLLECTOR

(512) 854-9473

www.traviscountytax.org

TRAVIS CENTRAL APPRAISAL DISTRICT

(512) 834-9138

www.traviscad.org

Mailing Address:
P.O. Box 149328
Austin, TX 78714-9328

Street Location:
5501 Airport Blvd.
Austin, TX 78751-1410

Mailing Address:
P.O. Box 149012
Austin, TX 78714-9012

Street Location:
8314 Cross Park Drive
Austin, TX 78754-5121

THE DUTIES OF THE TAX OFFICE AND THE TRAVIS CENTRAL APPRAISAL DISTRICT OFFICE

The TRAVIS COUNTY TAX OFFICE collects property taxes for the County and most of the schools, cities, and special districts in Travis County. The TAX OFFICE does NOT set property values, deny or grant exemptions, or set tax rates.

The TRAVIS CENTRAL APPRAISAL DISTRICT (TCAD) is a separate local agency and is not part of County Government or the Travis County Tax Office. The TCAD decides what property is to be taxed, its appraised value, whether to grant exemptions, who the taxable owner is and their address, and what taxing jurisdictions can tax the property.

TAX LIABILITY

State law AUTOMATICALLY places a tax lien on property on January 1 of each year to insure that taxes are paid. The lien remains on the property until the tax, penalties, and other charges are PAID IN FULL. (See Sec. 32.01 of the Texas Property Tax Code.)

For current year taxes YOU HAVE from the time the tax bill is mailed UNTIL JANUARY 31 TO PAY your taxes without penalty or interest. **If you don't make your FULL tax payment by January 31, you will be charged penalty and interest starting February 1 and run a high risk of being sued or having your property seized after that time.** PENALTY is imposed at the statutory rate of 6% on the 1st day of the month of delinquency and will increase 1% each month thereafter, reaching the maximum of 12% by July 1. In addition to penalty, INTEREST is imposed at the statutory rate of 1% on the 1st day of the month of delinquency and will increase 1% each month thereafter. The Tax Collector DOES NOT HAVE LEGAL AUTHORITY TO FORGIVE OR WAIVE any penalty or interest charge on a delinquent tax.

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES. (SEC. 33.045(a) of the Texas Property Tax Code.)

FAILURE TO PAY the tax can result in the foreclosure and sale of the property, or the seizure of the taxpayer's other personal property (automobile, boat, bank account, cash, etc.). Should a lawsuit be filed to foreclose on the tax lien, an enforcement fee, court costs and other collection expenses will be added to the tax, penalty and interest due. Lawsuits are filed daily by the Travis County Tax Office.

On REAL PROPERTY (land and buildings), the owner as of January 1 of the tax year and the current owner can be held liable for any unpaid taxes on the property. The current owner can be held liable for tax years before she/he bought the property. Taxes are not prorated; the tax due is for the entire year.

On PERSONAL PROPERTY (business inventory, equipment, etc.), the person who owned the property on January 1 of the tax year is personally liable for the entire year's tax, even if she/he sold the property during the year.

The assessment ratio for the taxing units on this tax bill is 100%.

TAX PAYMENT

Payments may be made via check; money order; cashier's check; American Express, Discover, MasterCard, or Visa credit or debit cards; electronic check; or cash.

DO NOT MAIL CASH! Cash payments may only be made in person. You may make cash payments at our main office or any of our satellite offices. Locations, hours, maps and directions may be found at www.traviscountytax.org.

Check payments may be left in the drop box at our main office; DO NOT leave cash or credit card information in the drop box.

Make checks payable to NELDA WELLS SPEARS, Tax Collector.

The mailing address is P.O. BOX 149328, AUSTIN, TEXAS 78714-9328.

Payments mailed for **current** taxes showing a postmark on or before January 31 (or the next business day if January 31 falls on a weekend) will be considered timely payment upon receipt. Payments mailed for **delinquent** taxes with a postmark on the last day of the month (or the next business day if the last day falls on a holiday or weekend) ensures timely payment without further penalty and interest.

DO NOT MAIL CREDIT OR DEBIT CARD PAYMENTS!

You may pay property taxes (current, delinquent, and partial payments) online at www.traviscountytax.org with an American Express, Discover, MasterCard, or Visa credit or debit card, or by electronic check from your bank account. All payments made with credit or debit cards, or electronic checks, whether by phone, internet or in person, will include an additional fee.

Call (512) 854-9473 if you have questions about paying property taxes. **SE HABLA ESPAÑOL.**

CERTIFICATE OF SERVICE

I, Karon Y. Wright, Assistant County Attorney, hereby certify that a true and correct copy of the foregoing **Travis County's Proof of Claim** has been by United States First Class Mail to all interested parties listed below on this **16th** day of **December 2010**.



CLAIMS AGENT

BMC Group Inc.
Attn: Opus West Corporation Claims Processing
P.O. Box 3020
Chanhassen, MN 55317

DEBTORS' ATTORNEY

Clifton R. Jessup, Jr.
2200 Ross Avenue, Suite 5200
Dallas, Texas 75201

TRUSTEE

The Office of the United States Trustee
1100 Commerce Street, Room 976
Dallas, Texas 75242

DAVID A. ESCAMILLA
COUNTY ATTORNEY

STEVE CAPELLE
FIRST ASSISTANT

JAMES W. COLLINS
EXECUTIVE ASSISTANT

314 W. 11TH, STREET
GRANGER BLDG., SUITE 420
AUSTIN, TEXAS 78701

P. O. BOX 1748
AUSTIN, TEXAS 78767

(512) 854-9513
FAX: (512) 854-4808



COLLECTIONS DIVISION

J. ELLIOTT BECK, DIRECTOR

KARON Y. WRIGHT †

CRAIG SMITH ††

KAY D. BROCK †††

† MEMBER OF THE COLLEGE
OF THE STATE BAR OF TEXAS

†† BOARD CERTIFIED, CONSUMER
BANKRUPTCY LAW, TEXAS BOARD OF
LEGAL SPECIALIZATION

††† BOARD CERTIFIED, BUSINESS
BANKRUPTCY LAW, TEXAS BOARD OF
LEGAL SPECIALIZATION

Thursday, December 16, 2010

BMC Group, Inc.
Attn: Opus West Corporation Claims Processing
P.O. Box 3020
Chanhassen, MN 55317

RE: *In re Opus West Corporation*; Case No. 09-34356, Chapter 11 in the United States Bankruptcy Court for the Northern District of Texas, Dallas Division

Dear Clerk:

Enclosed please find an original and 2 copies of Travis County's Proof of Claim. Please file the enclosed and return a file-marked copy of the document to our office. I have enclosed a self addressed, stamped envelope for your convenience.

Should you have any questions, please do not hesitate to contact our office.

Sincerely,

Antoinette Nickler
Clerk to Karon Y. Wright

KYW/an

Enclosures